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FILED IN THE  
UNITED STATES DISTRICT COURT  
DISTRICT OF HAWAII

APR 04 2001  
at 10 o'clock and 45 min. AM  
WALTER A. Y. H. CHINN, CLERK

IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF HAWAII

UNITED STATES OF AMERICA,	)	CR. NO. <u>CR01-00121</u> <b>HG</b>
	)	
Plaintiff,	)	INDICTMENT
	)	
vs.	)	[26 U.S.C. § 7206(1)]
	)	Subscribing a False Return
ORFELINA GUINARD,	)	
	)	
Defendant.	)	

INDICTMENT

COUNT 1

The Grand Jury charges that:

That on or about ~~June 17~~ <sup>April 15</sup> 1995, in the District of Hawaii, the Defendant **ORFELINA GUINARD**, a resident of Honolulu, Hawaii, did willfully make and subscribe a materially false IRS Form 1040, Personal Income Tax Form, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said IRS Form 1040, Personal Income Tax Return for the calendar year 1994, she did not believe to be true and correct as to every material matter in said IRS Form 1040, Personal Income Tax

Return; whereas, as she then and there well knew and believed her taxable income for 1994, which she reported as a loss of \$4,223.18, was in fact approximately \$31,494.41.

In violation of Title 26, United States Code, Section 7206(1).

COUNT 2

The Grand Jury further charges that:

That on or about ~~April 15~~ <sup>June 17</sup> 1996, in the District of Hawaii, the Defendant **ORFELINA GUINARD**, a resident of Honolulu, Hawaii, did willfully make and subscribe a materially false IRS Form 1040, Personal Income Tax Form, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said IRS Form 1040, Personal Income Tax Return for the calendar year 1995, she did not believe to be true and correct as to every material matter in that said IRS Form 1040, Personal Income Tax Return; whereas, as she then and there well knew and believed her taxable income for 1994, which she reported as a loss of \$2,182.42, was in fact approximately \$91,031.20.

In violation of Title 26, United States Code, Section 7206(1).

COUNT 3

The Grand Jury further charges that:

That on or about April 15, 1997, in the District of Hawaii, the Defendant **ORFELINA GUINARD**, a resident of Honolulu, Hawaii, did willfully make and subscribe a materially false IRS

Form 1040, Personal Income Tax Form, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said IRS Form 1040, Personal Income Tax Return for the calendar year 1996, she did not believe to be true and correct as to every material matter in that said IRS Form 1040, Personal Income Tax Return; whereas, as she then and there well knew and believed her taxable income for 1994, which she reported as a loss of \$1,566.04, was in fact approximately \$106,048.08.


In violation of Title 26, United States Code, Section 7206(1).

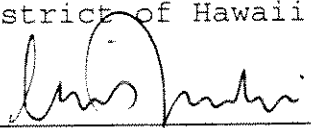
DATED: 4-04-01, at Honolulu, Hawaii.

A TRUE BILL

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FOREPERSON, GRAND JURY

  
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United States v. Orfelina Guinard  
Cr. No. \_\_\_\_\_  
"Indictment"